Listing of the Claims:

The following is a complete listing of all the claims in the application, with an indication of the status of each:

1	1 (Currently Amended). μ-law-to-A-law translating equipment,
2	comprising:
3	a timing pulse generator that generates a reference frame pulse;
4	a μ-law signal receiving circuit that receives a μ-law PCM signal
5	and outputs parallel μ -law PCM signals according to a reference frame
6	pulse, said μ-law signal receiving circuit comprising:
7	a line receiver that converts the μ-law PCM signal from bipolar to
8	unipolar and outputs a unipolar μ-law signal,
9	a frame buffer that temporarily stores the unipolar μ-law signal,
10	a frame detector that detects the frame leading part of the unipolar
11	μ-law signal and generates an address reset pulse
12	synchronized with the frame leading position for writing to
13	the frame buffer,
14	a frame position comparator that measures the time lag in a
15	position of a reference frame pulse and the address reset
16	pulse for writing to the frame buffer and generates an
17	address reset pulse for reading from the frame buffer, and
18	a serial-parallel converter that converts and outputs a serial μ-law
19	PCM signal read from the frame buffer to parallel μ-law
20	PCM signals;
21	a multiplexer that time-division multiplexes plural parallel μ -law
22	PCM signals and outputs a time-division multiplexed μ-law PCM signal;
23	a μ-law-to-A-law converter that converts the time-division
24	multiplexed μ-law PCM signal to a time-division multiplexed A-law PCM
25	signal;
26	a demultiplexer that demultiplexes the time-division multiplexed
27	A-law PCM signal and outputs plural parallel A-law PCM signals; and

28	an A-law signal output circuit that receives the parallel A-law PCM
29	signals and outputs a serial A-law PCM signal.
1	2 (Original). μ-law-to-A-law translating equipment according to Claim 1,
2	comprising:
3	respective plural and the same number of μ-law signal receiving
4	circuits and A-law signal output circuits.
	3 (Canceled).
1	4 (Original). μ-law-to-A-law translating equipment according to Claim 1,
2	wherein:
3	the A-law signal output circuit comprises:
4	a parallel-serial converter that converts parallel A-law PCM signals
5	to a serial A-law PCM signal; and
6	a frame inserter that inserts a frame bit into the serial A-law PCM
7	signal.
1	5 (Original). μ-law-to-A-law translating equipment according to Claim 4,
2	wherein:
3	the frame inserter inserts a frame bit according to a reference frame
4	pulse.
1	6 (Original). μ-law-to-A-law translating equipment according to Claim 4,
2	wherein:
3	the A-law signal output circuit further comprises:
4	a line driver that outputs a serial A-law PCM signal at a
5	predetermined output amplitude level.
1	7 (Currently Amended). A-law-to-μ-law translating equipment,
2	comprising:

3	a timing pulse generator that generates a reference frame pulse;
4	an A-law signal receiving circuit that receives an A-law PCM
5	signal and outputs parallel A-law PCM signals according to a reference
6	frame pulse, said A-law receiving circuit comprises:
7	a line receiver that converts an A-law PCM signal from bipolar to
8	unipolar and outputs a unipolar A-law signal,
9	a frame buffer that temporarily stores the unipolar A-law signal,
10	a frame detector that detects the frame leading part of the unipolar
11	A-law signal and generates an address reset pulse
12	synchronized with the frame leading position for writing to
13	the frame buffer,
14	a frame position comparator that measures the time lag in a
15	position of a reference frame pulse and the address reset
16	pulse for writing to the frame buffer and generates an
17	address reset pulse for reading from the frame buffer, and
18	a serial-parallel converter that converts a serial A-law PCM signal
19	read from the frame buffer to parallel A-law PCM signals;
20	a multiplexer that time-division multiplexes plural parallel A-law
21	PCM signals and outputs a time-division multiplexed A-law PCM signal;
22	an A-law-to-µ-law converter that converts the time-division
23	multiplexed A-law PCM signal to a time-division multiplexed μ -law PCM
24	signal;
25	a demultiplexer that demultiplexes the time-division multiplexed
26	μ -law PCM signal and outputs plural parallel μ -law PCM signals; and
27	a μ -law signal output circuit that receives parallel μ -law PCM
28	signals and outputs a serial μ-law PCM signal.
1	8 (Original). A-law-to-μ-law translating equipment according to Claim 7,
2	comprising:
3	respective plural and the same number of A-law signal receiving
4	circuits and μ-law signal output circuits.

14 (Canceled).

10 (Original). A-law-to-μ-law translating equipment according to Claim 7
wherein:
the μ-law signal output circuit comprises:
a parallel-serial converter that converts parallel μ -law PCM signals
to a serial μ-law PCM signal; and
a frame inserter that inserts a frame bit into the serial μ-law PCM
signal.
11. A-law-to-μ-law translating equipment according to Claim10, wherein:
the frame inserter adds a frame bit to the serial μ -law PCM signal
according to a reference frame pulse.
12. A-law-to-μ-law translating equipment according to Claim 10, wherein
the μ-law signal output circuit further comprises:
a line driver that outputs a serial μ-law PCM signal at a
predetermined output amplitude level.
13 (Canceled).